

**AMENDMENTS TO THE SUBSTITUTE SPECIFICATION:**

Please make the following amendments to the specification:

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[0061] To form the gate insulation film 7 and the gate electrode 10, a part of the silicon oxide film 13 formed on the surface of the p type well 35 in the memory cell forming region is first removed by etching, and then, the substrate 1 is oxidized in oxygen atmosphere diluted by nitrogen, whereby a silicon oxide film (not shown) of about 1.8 nm in film thickness is formed on the surface of the p type well 35 in a region in which the above-mentioned silicon oxide film 13 is removed. Next, a silicon nitride film (not shown) of about 18 nm in film thickness is deposited on the substrate 1 by using a CVD method. Thereafter, by annealing the substrate 1, a silicon oxide film (not shown) of about 3 nm in film thickness is formed on the surface of the above-mentioned silicon nitride film.